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5 UNITED STATES DISTRICT COURT
6 WESTERN DISTRICT OF WASHINGTON
7 AT TACOMA

8 UNITED STATES OF AMERICA,

9 Plaintiff,

10 v.

11 PAUL W. HIATT and MARILEEN J.
12 MCMAHON,

13 Defendants.

CASE NO. C10-5333BHS

ORDER

14 This matter comes before the Court on Defendant Paul Hiatt's ("Hiatt") motions
15 for reconsideration (Dkt. 89 & 94) and motion for extension of time (Dkt. 90). The Court
16 has considered the pleadings filed in support of and in opposition to the motions and the
17 remainder of the file and hereby denies the motions for the reasons stated herein.

18 **I. PROCEDURAL BACKGROUND**

19 On May 11, 2010, the Government filed the complaint in this action seeking to
20 reduce federal tax assessments to judgment and foreclose federal tax liens against
21 Hiatt and Marileen J. McMahon ("McMahon"). Dkt. 1.

22 On June 14, 2011, Hiatt filed a motion for reconsideration of the Court's order
23 dismissing his counterclaims (Dkt. 89) and a motion for extension of time to file his
24 answer to the Government's amended complaint (Dkt. 90). On June 15, 2011, the
25 Government responded to the motion for extension of time and does not object to a short
26 extension. Dkt. 91.
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1 On June 21, 2011, Hiatt filed his answer. Dkt. 93.

2 On June 28, 2011, Hiatt filed a motion for reconsideration of the Court order
3 granting the Government's motion for a protective order (Dkt. 79). Dkt. 94.

4 On June 30, 2011, McMahon filed her answer. Dkt. 95

5 **II. DISCUSSION**

6 **A. Extension of Time**

7 The Government does not object to a short extension of time for Hiatt and
8 McMahon to file their answers and both parties have answered. Therefore, the Court
9 denies Hiatt's motion for an extension of time as moot.

10 **B. Reconsideration**

11 Motions for reconsideration are governed by Local Rule CR 7(h), which provides
12 as follows:

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14 Motions for reconsideration are disfavored. The court will ordinarily deny
15 such motions in the absence of a showing of manifest error in the prior
16 ruling or a showing of new facts or legal authority which could not have
17 been brought to its attention earlier with reasonable diligence.

18 Local Rule CR 7(h)(1).

19 In this case, Hiatt has filed two motions for reconsideration. His first motion
20 requests that the Court reconsider the dismissal of his counterclaims against the
21 Government. Dkt. 89. Hiatt's recently filed answer, however, includes the counterclaims
22 against the Government. *See* Dkt. 93. Therefore, the Court denies this motion as moot.


23 Hiatt's other motion requests reconsideration of the Court's order granting the
24 Government's motion for a protective order to prevent Hiatt from deposing a former IRS
25 agent, a current IRS agent, and counsel of record (Dkt. 79 at 5). Dkt. 94. Hiatt has failed
26 to show that the Court's order involved a manifest error of law. Hiatt merely disagrees
27 with the Court's decision and expounds on his contention that the Government is
28 continuing to perpetuate a fraud against him by pursuing this action to reduce his federal

1 tax assessment to judgment. Therefore, the Court denies Hiatt's motion because it is
2 without merit.

3 **III. ORDER**

4 Therefore, it is hereby **ORDERED** that Hiatt's motions for reconsideration (Dkt.
5 89 & 94) and motion for extension of time (Dkt. 90) are **DENIED**.

6 DATED this 6th day of July, 2011.

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9 BENJAMIN H. SETTLE
10 United States District Judge
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